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NASA Procedural Requirements

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COMPLIANCE IS MANDATORY

Special Accounts

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for classifying funds to the appropriate Special Fund Account. The requirement is established to support the use of fund account symbols assigned by the Department of the Treasury (Treasury) which are consistent with the principles and standards prescribed by the Comptroller General of the United States.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to the Jet Propulsion Laboratory (JPL), other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. National Aeronautics and Space Act, as amended, 51 U.S.C. § 20113(d).
- b. Treasury Financial Manual, Volume I: Federal Agencies, Pt. 2, Ch. 1500, Description of Accounts Relating to Financial Operations, Transmittal Letter No. 660 (Dept. of Treasury, Fin. Mgmt. Serv.).
- c. Treasury Financial Manual, Volume I: Federal Agencies, Supp., Federal Account Symbols and Titles (FAST) Book (Dept. of Treasury, Fin. Mgmt. Serv.).
- d. United States Standard General Ledger (USSGL) Board, Federal Trust Fund Accounting Guide (Dept. of Treasury, Fin. Mgmt. Serv.).
- e. NASA Policy Directive (NPD) 1210.1, Acceptance and Use of Monetary Gifts and Donations.
- f. NPD 9200.1, Accounting General Overview.
- g. NPR 1210.1, Procedures for Use of Monetary Gifts and Donations by NASA.

P.4 Applicable Documents and Forms

- a. Treasury Financial Manual, Volume I: Federal Agencies, Bulletin No. 2007-07, Suspense "F" Account Discontinuance and Waiver Policy (Dept. of Treasury, Fin. Mgmt. Serv.).
- b. NPR 9095.1, Working Capital Fund Policies and Requirements.
- c. NPR 9470.1, Budget Execution.

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

NPR 9290.1, Special Accounts, dated September 30, 2008.

/S/

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NASA Deputy Chief Financial Officer

Chapter 1. Special Accounts

1.1 Overview

Appropriations made available to the National Aeronautics and Space Administration (NASA) are referred to as general fund expenditure accounts. This chapter includes descriptions of the other (non-appropriated) types of funds, their normal uses, and the associated accounting requirements. This NPR includes terminology customary to the use of funds as provided in NPR 9470.1, Budget Execution.

1.2 Agency Requirements

1.2.1 General Fund Receipt Accounts. General fund receipt accounts are established to account for receipts that have not been earmarked by law for a specific purpose. For internal control purposes, none of the receipts credited to these accounts are available for obligation and expenditure. Therefore, general fund receipt account collections do not affect budgetary resources. Unless there is specific statutory authority that authorizes a reimbursement to an appropriation account or fund, as in special or trust fund receipt accounts, all collections shall be credited to the appropriate general fund receipt account. Funds remaining in general fund receipt accounts are usually returned to the general fund of the U.S. Treasury at fiscal year end.

1.2.2 Clearing Accounts. These accounts are established for the temporary holding of unidentifiable general, special or trust collections, or unidentified disbursements pending posting to the applicable account. Clearing accounts can be used only when the collections or disbursements belong to the U.S. Government. Unidentified disbursements or collections not meeting this condition shall be recorded in the deposit fund accounts discussed below.

1.2.2.1 Collections recorded in clearing accounts are not available for obligation or expenditure while in the account. The collections and disbursements may affect the budgetary resources of the Agency when reclassified to the applicable account. NASA shall make every effort to minimize balances in the Budget Clearing Account by expeditiously analyzing, classifying, and transferring all monies recorded in this account to the proper account within 60 business days of the initial transaction.

1.2.2.2 The U. S. Treasury has discontinued the use of the Budget Clearing (3875) and Undistributed Intragovernmental Payments (3885) suspense accounts per Treasury Financial Manual, Volume I Bulletin Number 2007-07. Treasury also provides information on the waiver of this Bulletin and the continued use of the accounts. NASA requested and received a waiver of the requirement. NASA is allowed to continue the use of the suspense accounts for the purposes stated above to include an individual intragovernmental transaction affecting more than one Center.

1.2.3 Deposit Fund Accounts. Deposit funds are liabilities of the Federal Government since these assets do not belong to the Federal Government. The accounts are not included in the budget totals and are not available for incurring any Federal Government obligations or payment of Federal Government debts. NASA shall review its deposit fund accounts periodically, at least quarterly, and take whatever corrective action may be indicated. Liabilities may be recorded in a deposit fund account when one of the following three conditions is met:

1.2.3.1 Amounts, charged to a budget account, that are withheld but pending payment for goods and services received (For example, payroll deductions for savings bonds or state income taxes).

1.2.3.2 Amounts awaiting distribution based on a legal determination or investigation, including amounts in dispute with outside parties where ownership is in doubt and there is no present basis for estimating ultimate distribution.

1.2.3.3 Deposits received from outside sources for which NASA is acting solely as a banker, fiscal agent, or custodian.

1.2.4 Revolving Funds. NASA operates a Working Capital Fund (WCF) which has a revolving fund financial management structure. A separate corpus, amount of funding, was not appropriated for the WCF. All income is derived from operations. Although spending authority from offsetting collections is derived from reimbursable authority rather than direct appropriations, the distribution process and system of funds control are the same as that identified for regular appropriations. Guidance for the use and management of the NASA WCF is provided in NPR 9095.1, WCF Policies and Requirements.

1.2.5 Trust Funds. Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law. Trust funds are subject to the fund control provisions described in NPR 9470.1, Budget Execution.

1.2.5.1 Trust Fund Receipt Accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection, these receipts are available for transfer to a trust fund expenditure account or are not available for transfer depending upon the terms of the trust agreement or statutory authority.

1.2.5.2 Trust Fund Expenditure Accounts are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account to be obligated and expended in carrying out the specific purposes or programs in accordance with the terms of the trust agreement or statute. Funds transferred or appropriated to a trust fund expenditure account are normally available for obligation and expenditure within the limits imposed by the trust agreement or authorizing statute.

1.2.5.3 Trust Revolving Funds are single accounts authorized to be credited with receipts and incur obligations and expenditures in support of a continuing cycle of business-type operations in accordance with the provisions of the trust agreement or statute. Trust revolving fund receipts are available for obligation and expenditure without further action by Congress.

1.3 Roles and Responsibilities

1.3.1 The NASA Agency Office of the Chief Financial Officer shall classify, manage, and monitor the classification of funds for compliance with the policy presented.

1.3.2 The NASA Center Offices of the Chief Financial Officer and the NASA Shared Services Center shall classify funds in accordance with the policy presented.

Appendix A. Acronyms

FAST Book	Federal Account Symbols and Titles
Fin. Mgmt. Serv.	Financial Management Services
FOIA	Freedom of Information Act
JPL	Jet Propulsion Laboratory
NASA	National Aeronautics and Space Administration
NPD	NASA Policy Directive
NPR	NASA Procedural Requirements
Supp	Supplement
Treasury	Department of the Treasury
U.S.C.	United State Code
USSGL	United States Standard General Ledger
WCF	Working Capital Fund

Appendix B. Special Accounts used in the Operations of NASA*

Table B-1, Deposit Fund Accounts

Symbol	Title
080X6050	Employees' Payroll Allotment Account United States Savings Bonds
080X6275	Withheld State and Local Taxes
080X6276	Other Federal Payroll Withholding, Allotments
080X6500	Advances Without Orders from non-Federal Sources
080X6501	Small Escrow Amounts

Table B-2, Trust Fund Accounts

Symbol	Title
080X8550	Endeavor Teacher Fellowship Trust Fund (105 Stat. 1615)
080X8977	National Space Grant Program, National Aeronautics and Space Administration Program (42 USC 2486c)
080X8978	Science, Space, and Technology Education Trust Fund, National Aeronautics and Space Administration Program (42 USC 2467)
080X8980	Gifts and Donations, National Aeronautics and Space Administration (42 USC 2473)

Table B-3, Revolving Fund Account

Symbol	Title
080X4546	Working Capital Fund, National Aeronautics and Space Administration (117 Stat. 520)

*All account titles are listed as provided in the U.S. Department of Treasury's FAST book.

Appendix C. General Fund Receipt Account Symbols*

C.1 Fines, Penalties, and Forfeitures

C.1.1 Moneys received from levies imposed for violation of laws and regulations, confiscated or unclaimed funds, and proceeds from confiscated or unclaimed property. Fines, penalties, and forfeiture of bonds posted under immigration laws and violation of labor laws. Unclaimed money includes such items as unclaimed proceeds of estates of American citizens who die abroad, unexplained balances in cash accounts, and unclaimed amounts in employee payroll allotment accounts for U.S. savings bonds. This includes fines, penalties, and forfeitures, other than those arising out of contracting or similar business transactions.

Table C-1, Fines, Penalties and Forfeitures

Symbol	Title
0801030	Fines, Penalties, and Forfeitures, Immigration, and Labor Laws
0801060	Forfeitures of Unclaimed Money and Property
0801099	Fines, Penalties, and Forfeitures not Otherwise Classified (This account is used for the deposit of moneys received from airlines as compensation for denied boarding.)

C.2 Interest

C.2.1 Interest received on loans, investments, advances, and other equities.

Table C-2, Interest

Symbol	Title
0801435	General Fund Proprietary Interest not Otherwise Classified

C.3 Miscellaneous Recoveries and Refunds

C.3.1 All other recoveries and refunds include such items as refunds on empty containers; refunds of state and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court cost; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; recovery of payments based on fraudulent claims; collection of depreciation; collection of closed appropriation receipts; Freedom of Information Act (FOIA) receipts; and airline penalties for changing reservations of Federal employees.

Table C-3, Miscellaneous Recoveries and Refunds

Symbol	Title
0803102.1	Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds
0803200	Collections of Receivables from Canceled Accounts
0803220	General Fund Proprietary Receipts, not Otherwise Classified, All Other

Table C-4, Clearing Accounts

Symbol	Title
080F3845	Proceeds of Sales, Personal Property
080F3875	Budget Clearing Account (Suspense)
080F3880	Unavailable Check Cancellations and Overpayments (Suspense)
080F3885	Undistributed Intergovernmental Payments

*All account titles are listed as provided in the U.S. Department of Treasury's FAST book.